

AMENDED TIMELINE OF LOCAL BUDGET PROCESS

August 1	Assessed values to be certified by County Auditors. IC 6-1.1-17-1. <i>Date unchanged.</i>
August 1	On or before August 1, taxing units must file proposals to adopt Cumulative Funds with DLGF. IC 6-1.1-41-4. <i>Date unchanged.</i>
September 20	Last date to adopt CPF and bus replacement tax rates. IC 20-46-6-8 and IC 20-46-5-6. <i>Date unchanged.</i>
November 10	Last date for first publication of proposed budget. Must be at least 10 days before the public hearing. IC 6-1.1-17-3. <i>Original date: September 10.</i>
November 14	Taxing units, other than schools, must submit proposed budgets to County Council for non-binding review at least 15 days before the unit's adoption date. IC 6-1.1-17-3.5. <i>Original date: September 15.</i>
November 17	Taxing units with appointed boards, other than schools, with proposed budget increases more than 4% from the prior year, must submit the proposed budgets to either the city/town fiscal body or the County Council at least 14 days before these appropriate fiscal bodies hold budget approval hearings. IC 6-1.1-17-20. <i>Original date: September 16.</i>
November 18	Last date for second publication of proposed budget. Must be at least three days before the public hearing. IC 5-3-1-2. <i>Original date: September 17.</i>
November 20	Last date to file excessive levy appeals, other than shortfall appeals, with the DLGF. IC 6-1.1-18.5-12. <i>Original date: September 19</i>
November 21	Last date for public hearing. Must be at least 10 days before the budget adoption date. IC 6-1.1-17-5(a). <i>Original date: September 20.</i>
December 1	Last date for budget adoption. IC 6-1.1-17-5. <i>Original date: September 30.</i>
December 3	Last date to file budgets with the County Auditor. Must be no later than two days after budget adoption. IC 6-1.1-17-5(d). <i>Original date: October 2.</i>
December 17	Last date for County Auditor to prepare a notice of the proposed tax rates to be charged on each one hundred dollars (\$100) of assessed valuation for the various funds in each taxing district. Must be within 15 days after budgets, rates, and levies are approved or modified by County Board of Tax Adjustment or County Auditor. IC 6-1.1-17-12. <i>Original date: October 14.</i>

December 27

Last date on which 10 or more taxpayers, or one taxpayer owning 10% or more of the assessed value in a taxing district, may file an appeal of the advertised rates with the County Auditor. IC 6-1.1-17-13. *Original date: October 26.*

December 31

Last date to file shortfall appeals. IC 6-1.1-18.5-12. *Date unchanged.*